

**IN THE UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
W. GRACE & CO., et al.,¹) Case No. 01-1139(JKF)
Debtors.) Jointly Administered
) Objection Date: 5/23, 2011, at 4 p.m.
) Hearing Date: Scheduled if Necessary (Negative Notice)

**SEVENTIETH MONTHLY APPLICATION OF
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES TO THE DEBTORS
FOR THE PERIOD FROM DECEMBER 1 THROUGH DECEMBER 31, 2010**

Name of Applicant: Deloitte Tax LLP ("Deloitte Tax")

Authorized to Provide Professional Services to: The above-captioned Debtors

Date of Retention: December 20, 2004

Period for which Compensation and
Expense Reimbursement is Sought: December 1 - 31, 2010

Amount of Compensation Sought: \$ 9,594.35

Amount of Expense Reimbursement Sought: 70.00

Total Amount of Compensation and
Expense Reimbursement Sought: \$ 9,664.35

This is a x Monthly, Interim, Final Application

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (Vida Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.), I&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES TO THE DEBTORS
FOR THE PERIOD FROM DECEMBER 1 THROUGH DECEMBER 31, 2010**

This seventieth monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services to the Debtors during the period from December 1 through December 31, 2010, and for reimbursement of expenses incurred in connection therewith. Attached hereto as Exhibit A is the Verification of Jared Gordon of Deloitte Tax.

BACKGROUND

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004 tax advisory services, for which compensation and expense reimbursement is sought hereunder, along with customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.


FEE AND EXPENSE REIMBURSEMENT DETAIL

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each

Deloitte Tax professional providing tax advisory services during this seventieth monthly period, their position, total hours billed, hourly billing rate, and total fees sought. Attached hereto as Exhibit C are daily entries which set forth each professional providing tax advisory services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred. Attached hereto as Exhibit D are details of the expenses incurred by Deloitte Tax professionals in performing tax advisory services to the Debtors during this monthly period.

Dated: April 22, 2011

DELOITTE TAX LLP



Jared Gordon

Principal
Deloitte Tax LLP
1700 Market Street
25th Floor
Philadelphia, PA 19103
Tel: 1 (215) 299-5214
Main: 1 (215) 246-2300
Fax: 1 (215) 982-6298

Tax service providers for Debtors and Debtors in Possession

EXHIBIT A


VERIFICATION OF JARED GORDON

PHILADELPHIA

COMMONWEALTH OF PENNSYLVANIA:

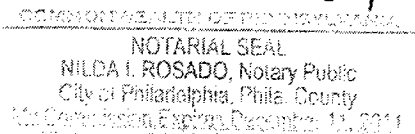
Jared Gordon, after being duly sworn according to law, deposes and says:

- a) I am a principal with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.


Jared Gordon
Principal

SWORN AND SUBSCRIBED

before me this 29th day of April, 2011




Nilda I. Rosado
Notary Public

My Commission Expires: December 11, 2011

W. R. Grace**Hours Detail****December 1 through December 31, 2010**

Employee	Hours	Billing Rate	Professional Fees
HERNANDEZ, ALVARO JOSE	0.4	\$125	\$50.00
HUYKE, FRANCES ANN	0.5	\$38	\$18.75
RODRIGUEZ, ALMA E	0.7	\$145	\$101.50
OTERO, MARIA D	4.5	\$335	\$1,507.50
MONTANEZ, ANA DELIA	1.6	\$188	\$300.80
RODRIGUEZ, FELIPE	5.1	\$188	\$958.80
Puerto Rico	12.8		\$2,937.35
BROOKS, THOMAS J	1.8	\$480	\$864.00
GORDON, JARED H	0.6	\$680	\$408.00
General Administration	2.4		\$1,272.00
WILBUR, GEOFFREY	0.3	\$290	\$87.00
MESTER, JUDITH	6.0	\$680	\$4,080.00
Pension	6.3		\$4,167.00
CHURI, PRIYA BHARAT	0.8	\$480	\$384.00
HEIKKINEN, DEBRA L	0.8	\$680	\$544.00
SHAIKH, WAQAS UDDIN	1.0	\$290	\$290.00
Payroll Tax	2.6		\$1,218.00
Subtotal	24.1		\$9,594.35
Expenses			\$70.00
Total Deloitte Tax LLP Fees for December 2010			\$9,664.35

W. R. Grace							
Hours Detail							
December 1 through December 31, 2010							
Date	Name	Project Category	Grace Contact	Description	Hours	Billing Rate	Professional Fees
12/13/2010	GORDON, JARED H	General Administration	Carol Finke	bankruptcy applications	0.6	\$ 680	\$408.00
							\$0.00
12/17/2010	MESTER, JUDITH	Pension	Carol Finke	Review documents re: pension deduction and limits; review 404/412 regulations and PLRs re: timing of corp deduction for pension ded. over 2yrs	2.0	\$ 680	\$1,360.00
12/18/2010	MESTER, JUDITH	Pension	Carol Finke	E-mail exchanges with client's Senior Tax Counsel (Carol Fink); respond to Tax Counsel's question; review IRC regulations on timing of pension deductions; update file and workpapers	2.0	\$ 680	\$1,360.00
12/21/2010	MESTER, JUDITH	Pension	Carol Finke	Consideration of statutory and 404/412 regulatory law on pension timing	1.0	\$ 680	\$680.00
12/27/2010	MESTER, JUDITH	Pension	Carol Finke	Analysis of additional background on pension timing	1.0	\$ 680	\$680.00
12/22/2010	BROOKS, THOMAS J	General Administration	Carol Finke	finalized bankruptcy fee applications for Oct and Sept	0.7	\$ 480	336
12/29/2010	BROOKS, THOMAS J	General Administration	Carol Finke	analysis and review of bankruptcy exhibits	1.1	\$ 480	528
12/27/2010	HERNANDEZ, ALVARO JOSE	Puerto Rico	Joe Bahorich	Copied, mailed to client & archived Eng Ltrs in billing file.	0.4	\$ 125	50
12/16/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Review AON spreadsheet and set up call w/WRGrace & AON	0.3	\$ 680	\$204.00
12/21/2010	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Revised IRS spreadsheet review	0.5	\$ 680	\$340.00
12/20/2010	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	pulling info for deb walker regarding 941Xs	0.8	\$ 480	\$384.00
12/9/2010	SHAIKH, WAQAS UDDIN	Payroll Tax	Carol Finke & John Forgach	Initial review of W.R. Grace/AON provided spreadsheet	0.5	\$ 290	\$145.00
12/20/2010	SHAIKH, WAQAS UDDIN	Payroll Tax	Carol Finke & John Forgach	Call with J.Forgach, D. Walker and C. Finke. Post call discussion with D. Walker	0.5	\$ 290	\$145.00
12/17/2010	WILBUR, GEOFFREY PHILIP	Pension	Carol Finke	Tax research (rev rulings and statutory sections) for Judy.	0.3	\$ 290	\$87.00
12/27/2010	HUYKE, FRANCES ANN	Puerto Rico	Joe Bahorich	Assistance with eng letter, approvals	0.5	\$ 38	\$18.75
12/28/2010	RODRIGUEZ, ALMA E	Puerto Rico	Joe Bahorich	Assistance with eng letter, approvals, filing	0.7	\$ 145	\$101.50
12/6/2010	OTERO, MARIA D	Puerto Rico	Joe Bahorich	coord payment of debts with tax amnesty	0.5	\$ 335	\$167.50
12/8/2010	OTERO, MARIA D	Puerto Rico	Joe Bahorich	discussing procedure to file with felipe, reviewed the amnesty form, comm with client to get new authorization letter	2.0	\$ 335	\$670.00
12/9/2010	OTERO, MARIA D	Puerto Rico	Joe Bahorich	Review of CRIM amnesty procedure	1.0	\$ 335	\$335.00
12/23/2010	OTERO, MARIA D	Puerto Rico	Joe Bahorich	eng letter, approvals and description	1.0	\$ 335	\$335.00
12/3/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM amnesty, coordination and correspondence	0.8	\$ 188	\$150.40
12/6/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM amnesty, coordination and correspondence	0.4	\$ 188	\$75.20
12/10/2010	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM amnesty, coordination and correspondence	0.4	\$ 188	\$75.20
12/8/2010	RODRIGUEZ, FELIPE	Puerto Rico	Joe Bahorich	Darex - Personal Property CRIM Amnesty - Visited the CRIM In order to file the documents for the tax amnesty on behalf of our client Darex Puerto Rico, Inc.; emailed client.	4.5	\$ 188	\$846.00
12/9/2010	RODRIGUEZ, FELIPE	Puerto Rico	Joe Bahorich	Darex - Personal Property CRIM Amnesty - emailed client.	0.2	\$ 188	\$37.60
12/10/2010	RODRIGUEZ, FELIPE	Puerto Rico	Joe Bahorich	Darex - CRIM Amnesty - organized files and sent them for barcoding and archive.	0.4	\$ 188	\$75.20
				Fees for December 2010	24.1		\$9,594.35

W. R. Grace
Expenses Detail
December 1 through December 31, 2010

Date	Name	Description	Related Expenses
12/11/2010	VILLATE, RICARDO J	Local Courier Fees	45.00
12/11/2010	VILLATE, RICARDO J	UPS Courier Fees	25.00
Expenses for December 2010			<u>\$70.00</u>